

STATE OF MICHIGAN DEPARTMENT OF EDUCATION LANSING



September 17, 2008

MEMORANDUM

TO: All Great Parents, Great Start Grantees

FROM: Colleen O'Connor, Consultant

Office of Early Childhood Education and Family Services

RE: Fiscal Year 2007-2008 Great Parents, Great Start (GP,GS) Expenditure

Reports and Carryover Request for 2007-2008 GP,GS Funds

It is that time of year when year-end financial reports are coming due for the 2007-2008 GP,GS grant year. These financial reports must be submitted to the Michigan Department of Education as part of the GP,GS grant requirements.

Attached you will find three FY 2007-2008 financial reports. One is a final expenditure report for those grantees who have expended all of their 2007-2008 funds. The other two financial reports are an expenditures-to-date report and a carryover request for those grantees wishing to carry over 2007-2008 funds.

The following requested reports are due on **November 14**, **2008**:

 Grantees who expended all 2007-2008 GP,GS funds by September 30, 2008 – Using the Final Expenditure Summary and Detail Report, report all <u>final</u> expenditures, including local match, expended from October 1, 2007 through September 30, 2008.

If the totals shown on the Final Expenditure Summary match the Initial Budget (or stay within a 10 percent variance on each function line), check the Expenditure Summary matching Initial Budget box on the Final Expenditure Summary page. On the Budget Detail sheet, check the Final Expenditure Summary matching Initial Budget Detail box. Complete the detail chart.

If the totals shown on the **Final Expenditure Summary** reflect changes from the **Initial Budget** which are more than a 10 percent variance on any function line, check the **Final Expenditure Summary with request for Budget Amendment** box and attach a statement requesting a budget amendment that explains why the changes were made and why this

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amendment was not requested before the expenses occurred. On the **Budget Detail** sheet, check the \boxtimes **Final Expenditure Summary with request for Budget Amendment** box. Complete the detail chart.

• Grantees who have remaining carryover 2007-2008 GP,GS funds – Use the Expenditures-To-Date Report Summary to report all expenditures as of September 30, 2008. The ☑ To-Date Expenditures must be checked on the expenditure detail sheet. Any district wishing to expend 2007-2008 funds beyond September 30, 2008 and into the 2008-2009 fiscal year must also request the carryover of any unexpended GP,GS funds using the FY 2007-2008 Budget Carryover Request.

The totals shown on the Expenditures-To-Date Report Summary combined with the carryover report must equal the total GP,GS grant amount awarded and total local match required. The ending date of the Expenditures-To-Date Report Summary is September 30, 2008 and the beginning date of the carryover period is October 1, 2008. Be sure, also, to include an anticipated ending date no later than June 30, 2009, when all funds on the Budget Carryover Request will be expended.

If the totals shown on the **Budget Carryover Request** combined with the **Expenditures-To-Date Report** match the **Initial Budget** (or stay within a 10 percent variance on each function line), check the \boxtimes **Carryover Request matching Initial Budget** box on the **Budget Carryover Request** page. On the **Budget Detail** sheet, check the \boxtimes **Carryover Budget Detail matching Initial Budget Detail** box. Complete the detail chart.

If the totals shown on the **Budget Carryover Request** combined with the **Expenditures-To-Date Report** reflect changes from the **Initial Budget** which are more than a 10 percent variance on any function line, check the **Carryover Request with request for Budget Amendment** box and attach a statement requesting a budget amendment that explains why the changes were made. On the **Budget Detail** sheet, check the **Carryover Request with request for Budget Amendment** box. Complete the detail chart.

If a district wishes to carry over its entire grant award and all match, the district is to complete **the Expenditures-To-Date Report Summary** showing zero (0) funds expended and complete a **Budget Carryover Request** showing the entire grant award and all match.

If the totals shown on the **Budget Carryover Request** match the **Initial Budget** (or stay within a 10 percent variance on each function line), check the **Carryover Request matching Initial Budget** box on the **Budget Carryover Request** page. In this circumstance only, no **Budget Detail** sheet will be required.

If the totals shown on the **Budget Carryover Request** reflect changes that exceed a 10 percent variance on any function line from the **Initial Budget**, check the **Carryover Request with Request for Budget Amendment** box and attach a statement requesting a budget amendment that explains why the changes were made. On the **Budget Detail** sheet, check the **Carryover Request with request for Budget Amendment** box. Complete the detail chart.

Any grantee carrying over GP,GS funds will be required to submit additional data and expenditure reports until such time as all grant funds have been accounted for and expended.

In reviewing expenditure reports from earlier grant years, we have found a high number of errors on the reports submitted. To help reduce this error rate, we have included a minimizing errors checklist for each grantee. You are encouraged to use this checklist as part of a final review by the district prior to submission of the required financial reports.

Should you have any questions regarding this memorandum or the required reports, please contact me at 517-241-4291 or by e-mail at oconnorc1@michigan.gov.

Enclosures